

Michigan Department of Education
Office of Special Education and Early Intervention Services

**Maintenance of Fiscal Effort Worksheet
as required under IDEA for F.Y. 2002-2003**

Mailing Instructions:

LEA: Return the ORIGINAL and ONE copy to your intermediate school district.

ISD: Review the form and return the ORIGINAL by February 28, 2005 to the Office of Special Education and Early Intervention Services, Finance Management Unit, P.O. Box 30008, Lansing, MI 48909. Retain ONE copy for your records. Failure to return this form may result in the loss of IDEA, Part B funds.

District Code _____ District Name _____

Please note: If no IDEA Funds were expended by the district, the Maintenance of Fiscal Effort test/calculation does not apply and there is no need to complete the worksheet.

	2002-03 PRECEDING YEAR	2003-04 CURRENT YEAR
I. Data Needed		
a. December 1 Head Count (audited count)	_____	_____
b. September FTE Count for Special Education (audited count)	_____	_____
c. IDEA Flowthrough Allocation	_____	_____
d. SE 4096 Section 52 + Section 53 Costs (Line 38)	_____	_____
e. Specialized Transportation SE-4094 Section 52 & Section 53 (Line 28 minus 27)	_____	_____
f. Other Local Special Education Expenditures not Eligible for State Aid Reimbursement (Attach documentation for any additional costs reported here)	_____	_____
g. TOTAL (sum of d, e and f)	_____	_____

If I.g. for the current year is greater than the preceding year, you are finished. If not, continue to step II.

	2002-03 PRECEDING YEAR	2003-04 CURRENT YEAR
II. Apply the Per Capita Calculation		
a. Head Count Per Capita (Divide Line I.g. by Line I.a.)	_____	_____
b. FTE Count Per Capita (Divide Line I.g. by Line I.b.)	_____	_____

If the current year calculation is greater than the preceding year, you are finished. If not, continue to step III.

III. Apply 20% Rule	
a. Take Line I.c., current year minus preceding year	_____
b. Multiply Line III.a. x 20% (.20)	_____
c. Add Line III.b. to current year total costs, line I.g.	_____
d. List preceding year total costs, line I.g.	_____
e. Subtract line III.c. from III.d.	_____

If III.e. is a positive number go to step IV., and if III.e. is a negative number, you are finished.

IV. Exceptions to Maintenance of Effort (see Federal IDEA Regulations 34 C.F.R. §300.232):

Note: Justify only to the amount of line III.e. If the total justifications equal/exceed line III.e. your Maintenance of Effort requirement is met for the current year.

<u>Exception Code</u>	<u>Detailed Explanation</u>	<u>Amount(s)</u>
300.232 _____	1. _____ _____ _____	_____ _____ _____
300.232 _____	2. _____ _____ _____	_____ _____ _____
300.232 _____	3. _____ _____ _____	_____ _____ _____

4. Total of Allowable Federal Exceptions to Maintenance of Effort _____

5. Enter the amount from page 1, Line III.e. _____

6. If Line IV.4. is less than Line IV.5., enter the amount the district did not maintain effort. _____

Upon Department review and approval, districts that did not demonstrate maintenance of effort, will be provided with instructions for repayment.

Authorized Signature _____

Date _____

Title _____

Approved by – MDE _____

Date _____